

Sales Tax Exceptions & Exemptions

(\$ in Thousands based on 5 cent rate)

<i>Specific Uses Not Taxed</i>	FY 2005	FY 2006	FY 2007
Production Exemption Equip.	\$67,665	\$72,963	\$77,327
Production Exemption Supplies	\$51,222	\$55,233	\$58,537
Irrigation Equipment & Supplies	\$2,748	\$2,817	\$2,887
Pollution Control Equipment	\$3,029	\$3,317	\$3,492
Broadcast Equipment	\$1,866	\$2,012	\$2,123
Publication Equipment	\$120	\$129	\$137
Commercial Aircraft	\$1,575	\$1,575	\$1,575
Railroad Rolling Stock & Remfg	\$2,125	\$2,125	\$2,125
Interstate Trucks	\$6,154	\$6,201	\$6,517
Out-of-State Contracts	\$3,110	\$3,353	\$3,554
Trade-in Value	\$26,274	\$26,474	\$27,823
Sales of Bus. or Bus. Assets	\$1,476	\$1,591	\$1,687
Food Stamps/WIC	\$4,336	\$4,447	\$4,565
Motor Vehicles used Outside ID	\$14,676	\$14,787	\$15,541
Donation Real Prop. to ID Govt	\$3	\$3	\$3
Incidental Sales Tangible Prop	\$10	\$10	\$10
Lodging, Eating, Drinking Place	\$53	\$55	\$57
School Lunches & Senior Meals	\$2,378	\$2,449	\$2,516
Driver's Education Automobiles	\$31	\$31	\$32
Ski Lifts & Snowgrooming Equip	\$500	\$500	\$500
Clean Rooms	\$400	\$400	\$400
<i>Total Specific Uses Not Taxed</i>	\$189,751	\$200,472	\$211,408

<i>Goods Not Taxed</i>	FY 2005	FY 2006	FY 2007
Motor Fuels	\$69,165	\$64,581	\$64,537
Heating Materials	\$3,882	\$3,517	\$3,154
Utility Sales	\$63,256	\$65,154	\$67,109
Used Mobile Homes	\$2,300	\$2,300	\$2,300
Presc. & Durable Medical Equip	\$16,634	\$17,835	\$19,089
Funeral Caskets	\$949	\$977	\$1,003
Containers	\$25	\$25	\$26
Nonprofit Literature	\$97	\$99	\$100
Official Documents	\$48	\$49	\$50
Precious Metal Bullion	\$467	\$467	\$467
New Mfd Homes & Modular Bldg	\$1,581	\$1,640	\$1,705
Telecommunication Equipment	\$729	\$802	\$882
<i>Total Goods Not Taxed</i>	\$159,133	\$157,446	\$160,422

Source: General Fund Revenue Book FY 2006 , Division of Financial Management

Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands based on 5 cent rate)

<i>Services Not Taxed</i>	FY 2005	FY 2006	FY 2007
Construction	\$102,322	\$101,807	\$101,209
Agricultural & Industrial Services	\$1,584	\$1,616	\$1,650
Transportation Services	\$15,435	\$16,062	\$16,675
Information Services	\$49,505	\$50,915	\$52,356
Repairs	\$34,091	\$36,002	\$37,964
Professional Services	\$164,412	\$173,627	\$183,091
Business Services	\$67,390	\$71,167	\$75,047
Personal Services	\$6,531	\$6,897	\$7,273
Health & Medical Services	\$259,133	\$277,848	\$297,384
Social Services	\$37,105	\$39,784	\$42,582
Educational Services	\$15,026	\$15,868	\$16,733
Lottery & Pari-Mutuel Betting	\$6,787	\$6,787	\$6,787
Media Measurement Services	\$48	\$49	\$51
Miscellaneous Services	\$1,475	\$1,557	\$1,642
<i>Total Services Not Taxed</i>	\$760,844	\$799,986	\$840,444

<i>Entities Not Taxed</i>	FY 2005	FY 2006	FY 2007
Educational Instit. Purchases	\$5,723	\$5,838	\$5,930
Hospital Purchases	\$14,918	\$15,995	\$17,120
Health Entity Purchases	\$262	\$274	\$287
Canal Company Purchases	\$722	\$734	\$747
Forest Protective Assoc. Purch.	\$32	\$32	\$33
Food Bank Purchases	\$187	\$195	\$204
Nonsale Clothiers	\$1	\$1	\$1
Centers for Independent Living	\$4	\$4	\$4
State & Local Gov. Purchases	\$19,658	\$20,292	\$21,055
Ronald McDonald House Room	\$1	\$1	\$1
INEEL R&D Purchases	\$3,652	\$3,953	\$4,196
Motor Vehicle Pur. by Relatives	\$1,722	\$1,735	\$1,824
Sales by 4H & FFA Clubs	\$23	\$23	\$23
Non-Retail Sales (Yard & Ocas)	\$2,123	\$2,226	\$2,333
Sales by Indian Tribes on Res	\$3,418	\$3,517	\$3,649
Meal Sales to Church Member	\$9	\$9	\$9
Sales by Outfitters & Guides	\$13	\$13	\$13
Sales via Vending Machines	\$1,713	\$1,757	\$1,803
Auto Manufacturers' Rebates	\$568	\$572	\$602
Incidental Sales of Churches	\$534	\$557	\$584
<i>Total Entities Not Taxed</i>	\$55,283	\$57,728	\$60,418

<i>Total Exceptions & Exemptions</i>	\$1,165,011	\$1,215,632	\$1,272,692
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